

HOW THE 95TH DIVISION (IT) MANAGEMENT CONTROL PROCESS WAS CONDUCTED DURING FY 99

LEADERSHIP EMPHASIS Maintained a framework for pinpointed responsibility and accountability to achieve Integrity Act objectives:

- ❖ A network of major command and installation management control process administrators is in place to: distribute process guidance and requirements; provide training, instructions, and assistance to operating managers; maintain records on assessable units and management control review coverage, status of reported management control weaknesses through correction, and positions with management control responsibilities warranting coverage in the incumbent's performance agreement; disseminate information on problems at other activities identified by sources outside the command (e.g., audit and the media); monitor overall compliance with process objectives; develop and staff required reports; and keep the senior staff and command advised to ensure a sound basis for the Annual Assurance Statement.
- ❖ Effective controls are in place to ensure compliance with the provisions of paragraph 2-10 of AR 11-2 involving management control responsibilities in performance agreements.
- ❖ Data on process performance is included in the commander's quarterly review and analysis system to ensure detection and correction of any problems.
- ❖ Provided guidance to subordinate activities regarding management control evaluations identified in the Army Management Control Evaluation Inventory and included in the Command's Management Control Plan for use in FY 99.

TRAINING:

- ❖ Continued an aggressive training program with primary objectives to ensure that: every manager understands the GAO Standards and how to apply them in daily operations, and that assessable unit managers understand their incremental responsibilities for using either the Army's standardized evaluations or acceptable alternative reviews for day-to-day guidance and periodic formal application required by the 95th Division (IT) Management Control Plan. Developed a training package for Management Control Administrators to be used to train the assessable unit managers at the unit level and distributed the training package to the Brigade and staff elements. During FY 99, an estimated 51 personnel of the command received process orientation or training. Presentations also explain the genesis of the Integrity Act and implementing requirements--to be sure everyone understands the basic needs, as well as details on how the overall Army Process operates and the practical benefits while complying with the law.
- ❖ In an effort to simplify the Management Control Training within the Division, the Office of Internal Review developed a training program for Management Control Administrators. The PowerPoint presentation included required references and notes. The training can be used for ODP to train future administrators and as a review for MCP trained personnel.

EXECUTION:

- ❖ Developed a command Management Control Plan based on the HQDA inventory of required management control evaluations (to include all published corrections/updates)--to ensure all managers are aware of available evaluations and schedule for formal use.
- ❖ Detected and corrected no new management control weaknesses during the year. An additional 2 were corrected by subordinate organizations. There were no candidate material weaknesses reported to the MACOM during FY 99.
- ❖ Performed varying degrees of risk assessments, special management control reviews and functional reviews in addition to using HQDA and other types of evaluations, to provide a basis for the Annual Assurance Statement. Also considered were the results of a wide variety of audits, inspections, investigations and special reviews made within or affecting the command.
- ❖ One of the Division's subordinate brigades has conducted an inventory of brigade assets, which facilitated accountability. This Brigade has additionally developed a method of funds control and accounting which provides a review by two individuals each day. Finally, a control system for computers and software is under development that will provide accountability and control of information technology assets.
- ❖ Another subordinate Brigade has begun to use Army Performance Improvement Criteria (APIC) to improve the Brigade's completion of its primary mission. This insures that soldiers are trained to Army Standards. The use of APIC has been instrumental in the accreditation process resulting in the accreditation of the Ordinance Battalion. Three other battalions are well on their way toward successful accreditation.